IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

EDMOND C. GALLOWAY,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 05-50 Erie
)	
UNITED STATES,)	
)	
Defendant.)	

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing United States' Motion for Summary Judgment, United States' Memorandum in Support of its Cross-Motion for Summary Judgment and Response to Plaintiff's Motion for Summary Judgment, and proposed Order has been made this 13th day of February, 2006, by ECF to:

I. John Dunn, Esquire Arthur D. Martinucci, Esquire 2222 West Grandview Boulevard Erie, PA 16506

> /s/ Jonathan D. Carroll JONATHAN D. CARROLL Trial Attorney, Tax Division U.S. Department of Justice Post Office Box 227 Washington, D.C. 20044 Telephone: (202) 307-6669